The court has made a review and determination in accordance with the requirements of 28 U.S.C. § 636 and applicable case law. One of the defendant's principle objections to the report and recommendation is that plaintiff's past relevant work as a porter was previously adjudicated, making that determination administratively final. However, the Administrative Law Judge (ALJ) specifically held that the presumption of continuing disability does not apply in this case "due to the additional severe impairment of adjustment disorder not considered in the prior decision." (AR 13). As such, the issue of whether plaintiff's past work as a porter qualifies as past relevant work was properly raised by the plaintiff. See Chavez v. Bowen, 844 F.2d 691, 693 (9th Cir. 1988) (holding that res judicata does not bar reconsideration of disability when an applicant alleges changed circumstances indicating a greater disability).

The parties agree that the monthly substantial gainful activity amount for non-blind individuals for 2009 was \$980. The court finds that it was not reasonable for the ALJ to rely on plaintiff's inconsistent self-reports of his earnings, over official earnings records that show plaintiff received \$877.50 from Casino Fandango in 2009. Additionally, it has never been shown or alleged that the \$133.00 plaintiff received from High Sierra Food & Beverage, Inc., was earned in the same month that the plaintiff worked for Casino Fandango. Thus, the court concludes that the ALJ's decision was not supported by substantial evidence in the record and that the ALJ erred in finding that plaintiff's past work as a porter was performed at the substantial gainful activity level.

Accordingly, with good cause appearing, the court hereby ADOPTS

AND ACCEPTS the report and recommendation of the United States

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Magistrate Judge (ECF No. 15). Therefore, plaintiff's motion for remand and reversal (ECF No. 11) is granted and defendant's crossmotion to affirm (ECF No. 13) is denied. This action is remanded for the calculation and award of benefits. The Clerk of the Court shall enter judgment accordingly.

Howard DM: Killen

UNITED STATES DISTRICT JUDGE

IT IS SO ORDERED.

DATED: This 7th day of June, 2016.